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**REASSESSMENT OF PROPERTY DAMAGED OR DESTROYED
BY MISFORTUNE OR CALAMITY**

Your application for *Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* is enclosed. Section 170 of the Revenue and Taxation Code of the State of California requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).
2. The damage must be a direct result of misfortune or calamity through no fault of the applicant. Additional considerations may apply as follows:
 - a. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity, or
 - b. In the case of possessory interest in federal or state government owned land, the damage may include the suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
3. Damage to the taxable property must be at least \$10,000.
4. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.
5. THE APPLICATION MUST BE FILED NO MORE THAN 12 MONTHS AFTER THE OCCURRENCE OF THE DAMAGE.

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

If you qualify for reassessment according to the above provisions, please complete the enclosed form and return it to this office, Attention: MCU, Room 286. Your property may be reappraised and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year.

If you have any additional questions or need any further assistance, please contact us at 213.974.8658.